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UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA
SOUTHERN DIVISION

UNITED STATES OF AMERICA,
Petitioner,
v.
XR, LLC,
Respondent.

Case No. 8:23-cv-00703-FWS-KES
Order To Show Cause

Based upon the Petition to Enforce Internal Revenue Service Summons, Memorandum of Points and Authorities, and supporting Declaration filed by the United States of America, the Court finds that the United States has established a *prima facie* case for judicial enforcement of the subject Internal Revenue Service summons. *See United States v. Powell*, 379 U.S. 48, 57-58 (1964).

IT IS THEREFORE ORDERED that Respondent XR, LLC, shall appear before the United States District Court for the Central District of California at the following date, time, and address to show cause why the documents demanded in the subject summons and described in the Petition should not be compelled:

1 Date: **July 13, 2023**

2 Time: **10:00 a.m.**

3 Courtroom: **10D**

4 Address: **Ronald Reagan Federal Building and United States**
5 **Courthouse, 411 West Fourth Street, Santa Ana, California**
6 **92701**

7 **IT IS FURTHER ORDERED** that copies of the following documents shall be
8 served on Respondent in accordance with Fed. R. Civ. P. 4 within **thirty (30)** days:

9 1. This Order; and

10 2. The Petition, Memorandum of Points and Authorities, and accompanying
11 Declaration.

12 Service may be effected by any employee of the IRS or the United States Attorney's
13 Office for the Central District of California.

14 **IT IS FURTHER ORDERED** that within **ten (10)** days after service of the
15 documents described above, Respondent, if Respondent has any defense to present or
16 opposition to the petition, shall file and serve a written response supported by
17 appropriate sworn statements. If prior to the return date of this Order Respondent files a
18 response with the Court stating that Respondent does not oppose the relief sought in the
19 Petition or wish to make an appearance, then the appearance of Respondent at any
20 hearing pursuant to this Order to Show Cause shall be excused, and Respondent shall
21 comply with the summons within **ten (10)** days thereafter.

22 **IT IS FURTHER ORDERED** that if Respondent produces the documents
23 demanded in the subject summons and described in the Petition to Petitioner prior to the
24 July 13, 2023, hearing, Petitioner shall file a Notice of Withdrawal withdrawing the
25 Petition.

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1 **IT IS FURTHER ORDERED** that only those issues raised in timely pleadings
2 and supported by sworn statements filed will be considered by the Court. All allegations
3 in the Petition not contested by a responsive pleading or by sworn statements will be
4 deemed admitted.

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6 **IT IS SO ORDERED.**

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9 Dated: May 9, 2023



Hon. Fred W. Slaughter
UNITED STATES DISTRICT JUDGE